

EU Tax Law and Policy in the 21st Century

Edited by Werner Haslehner, Georg Kofler & Alexander Rust

Major changes in EU tax law demand an analysis of not just the current state of the field, but also forthcoming EU-level policy initiatives and their likely implications for taxpayers, regulators, and national legislatures alike. This book, the first in-depth commentary and analysis of such developments, offers exactly that. Twenty EU tax and policy experts examine the impact of EU Treaty provisions and recent ECJ case law on EU tax law, and provide well-informed assessments of current and anticipated EU tax policy initiatives and their potential impacts.

Taxpayers, their advisors, national tax administrations, and national legislators will find relevant chapters to aid their understanding of, and to allow them to proactively address, EU tax law issues, such as:

- non-discrimination;
- state aid rules;
- fundamental freedoms;
- discretionary power of national tax authorities;
- tax competition in the internal market;
- cross-border exchange of tax information;
- corporate tax harmonization;
- EU and Member States' external relations; and
- the limits of judicial authority in tax policy.

As an authoritative, detailed guide to recent and future developments in EU tax law, with highly informed insights into their practical effect, this book will be a welcome addition to the arsenal available to tax practitioners dealing with European tax matters, as well as interested policymakers and academics.

EUCOTAX (European Universities Cooperating on TAXes) is a network of tax institutes currently consisting of fifteen universities: WU (Vienna University of Economics and Business) in Austria, Katholieke Universiteit Leuven in Belgium, Université Paris-I Panthéon-Sorbonne in France, Universität Osnabrück in Germany, Corvinus University of Budapest in Hungary, Libera Università Internazionale degli Studi Sociali in Rome (and Università degli Studi di Bologna for the research part) in Italy, Fiscal Institute Tilburg at Tilburg University in the Netherlands, University of Lodz and University of Warsaw in Poland, Universitat de Barcelona and Universitat de València in Spain, Uppsala Universitet in Sweden, Universität Zurich in Switzerland, The University of Edinburgh in the United Kingdom, and Georgetown University in Washington DC, United States of America.

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Werner Haslehner, Georg Kofler &
Alexander Rust (eds)



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Introduction

EUCOTAX (European Universities Cooperating on Taxes) is a network of tax institutes currently consisting of eleven universities: WU (Vienna University of Economics and Business) in Austria, Katholieke Universiteit Leuven in Belgium, Corvinus University of Budapest, Hungary, Université Paris-I Panthéon-Sorbonne in France, Universität Osnabrück in Germany, Libera, Università Internazionale di Studi Sociali in Rome (and Università degli Studi di Bologna for the research part), in Italy, Fiscaal Instituut Tilburg at Tilburg University in the Netherlands, Universidad de Barcelona in Spain, Uppsala University in Sweden, Queen Mary and Westfield College at the University of London in the United Kingdom, and Georgetown University in Washington DC, United States of America. The network aims at initiating and coordinating both comparative education in taxation, through the organization of activities such as winter courses and guest lectures, and comparative research in the field, by means of joint research projects, international conferences and exchange of researchers between various countries.

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The EUCOTAX series covers a wide range of topics in European tax law. For example tax treaties, EC case law, tax planning, exchange of information and VAT. The series is well-known for its high-quality research and practical solutions.

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The titles published in this series are listed at the end of this volume.

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Preface and Acknowledgements

This book constitutes the latest volume in a series of publications by the University of Luxembourg's ATOZ Chair for European and International Taxation, which are based on annual conferences on current issues of international and European tax law and were previously published in a separate Series called '*International Tax Conferences of the University of Luxembourg*'. These conferences bring together leading tax experts from various areas of tax practice, academia, and governmental entities to facilitate high-level discussions that are both topical and that foster dialogue among the different actors.

This book is the result of two conferences held in 2015 and 2016, respectively, on 'Primary Law Limits to European Taxation' and 'EU Tax Policy in the 21st Century' and combine a unique perspective on both the law and the policy of European taxation at this time. The authors finalized their chapters over the course of several months following each conference, updating them in early 2017 to incorporate relevant points and additional information generated since the discussion at the conference, as well as addressing more recent developments in legislation and the case law. As this was particularly burdensome for those contributors who participated in the first of the two conferences, we are especially grateful to them for their continued commitment to complete their particular chapters in a timely manner. Although such a book necessarily provides a snapshot of the current state of affairs in a constantly evolving context, the analysis provided by the authors allows it to remain relevant as the law develops further over the years to come.

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